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IN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH  
CENTRAL DIVISION

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FILED  
U.S. DISTRICT COURT  
2008 APR -1 P 2:53

DISTRICT OF UTAH


UNITED STATES OF AMERICA,	:	Civil No. 1:08-cv-3-DS
	:	DEPUTY CLERK
Petitioner,	:	<b>ORDER ADOPTING REPORT</b>
	:	<b>AND RECOMMENDATION</b>
vs.	:	
DAYNE L. JACOBSON,	:	
Respondent.	:	

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On January 9, 2008, the United States filed its "Petition to Enforce Internal Revenue Summons," wherein it requested that this Court compel Respondent to comply with the Internal Revenue Service's ("IRS") two August 3, 2007 Summonses ("the Summonses"). On January 15, 2008, this Court issued an "Order to Show Cause" requiring Respondent to appear before Magistrate Judge Warner on March 5, 2008 to show cause why he should not be compelled to comply with the Summonses. Respondent appeared at the scheduled hearing and did not contest enforcement of the Summonses but agreed to comply. Consequently, on March 5, 2008, Magistrate Judge Warner entered a Report and Recommendation recommending that this Court order Respondent to comply with the Summonses within 30 days from the date that this Court adopts the Report and Recommendation. The Magistrate Judge also recommended that Respondent receive a 15-day extension to comply *if* Respondent has made contact with the IRS and is attempting to comply with the Summonses prior to the end of above-mentioned 30-day period. Neither party objected to the Report and Recommendation. Consequently, after reviewing this matter *de novo*, this Court adopts the Report and Recommendation and ORDERS Respondent to comply with the Summonses within

30 days from the date of this Order subject to a 15-day extension according to the Magistrate Judge's conditions.

*April 11*  
DATED 1st OF ~~MARCH~~ 2008:

  
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DAVID SAM, Judge  
United States District Court